
HOUSE BILL No. 1103

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-25-4.

Synopsis: Expedited tax sale in certain counties. Provides that, in a county that contains a first or second class city, the redemption of certain property sold at a tax sale must occur within 180 days after the date of the sale.

Effective: July 1, 2002.

Day, Buell

January 8, 2002, read first time and referred to Committee on Ways and Means.

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Second Regular Session 112th General Assembly (2002)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2001 General Assembly.

HOUSE BILL No. 1103

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-25-4, AS AMENDED BY P.L.139-2001,
2 SECTION 14, AND AS AMENDED BY P.L.198-2001, SECTION 60,
3 IS AMENDED AND CORRECTED TO READ AS FOLLOWS
4 [EFFECTIVE JULY 1, 2002]: Sec. 4. (a) *If a certificate of sale is*
5 *issued to a purchaser under IC 6-1.1-24-9 and the real property is not*
6 *redeemed within: The period for redemption of real property sold*
7 *under IC 6-1.1-24 is:*

8 (1) one (1) year after the date of sale **in a county that does not**
9 **contain a first or second class city;**

10 (2) **one hundred eighty (180) days after the date of sale in a**
11 **county that contains a first or second class city;**

12 (3) one hundred twenty (120) days after the county acquires a lien
13 on the property under IC 6-1.1-24-6;

14 ~~(3)~~ (4) one hundred twenty (120) days *from* after the date of sale
15 to a purchasing agency qualified under IC 36-7-17;

16 ~~(4)~~ (5) one hundred twenty (120) days *from* after the date of sale
17 of real property on the list prepared under IC 6-1.1-24-1.5; or



(5) (6) one hundred twenty (120) days after the date of sale under IC 6-1.1-24-5.5(b).

as extended by compliance with the notice provisions in section 4.5 of this chapter; the county auditor shall, upon receipt of the certificate and subject to the limitations contained in this chapter, execute and deliver a deed for the property to the purchaser. If a certificate of sale is issued to a county under IC 6-1.1-24-9 and the real property is not redeemed within one (1) year after the date of sale, the county auditor shall, upon receipt of the certificate and subject to the limitations contained in this chapter, issue a deed for the property to the county. The county auditor shall execute deeds issued under this section in the name of the state under the county auditor's name and seal. If a certificate of sale is lost before the execution of a deed, the county auditor shall, subject to the limitations in this chapter, execute and deliver a deed if the court has made a finding that the certificate did exist.

(b) When a deed for real property is executed under this ~~section~~, chapter, the county auditor shall cancel the certificate of sale and file the canceled certificate in ~~his~~ the office of the county auditor. If real property that appears on the list prepared under IC 6-1.1-24-1.5 is offered for sale and an amount that is at least equal to the minimum sale price required under IC 6-1.1-24-5(e) is not received, the county auditor shall issue a deed to the real property in the manner provided in IC 6-1.1-24-6.5.

(c) When a deed is issued to a county under this ~~section~~, chapter, the taxes and special assessments for which the real property was offered for sale, and all subsequent taxes, special assessments, interest, penalties, and cost of sale shall be removed from the tax duplicate in the same manner that taxes are removed by certificate of error.

(d) A tax deed executed under this ~~section~~ chapter vests in the grantee an estate in fee simple absolute, free and clear of all liens and encumbrances created or suffered before or after the tax sale except those liens granted priority under federal law and the lien of the state or a political subdivision for taxes and special assessments which accrue subsequent to the sale and which are not removed under subsection (c). However, the estate is subject to:

- (1) all easements, covenants, declarations, and other deed restrictions *shown by public records; and*
- (2) laws, ~~governing land use~~, ordinances, and regulations concerning governmental police powers, including ~~all~~ zoning, ~~restrictions~~ building, land use, improvements on the land, land division, and environmental protection; and



(3) liens and encumbrances created or suffered by the *purchaser at the tax sale*: grantee.

(e) *The A tax deed executed under this chapter* is prima facie evidence of:

(1) the regularity of the sale of the real property described in the deed;

(2) the regularity of all proper proceedings; and

(3) valid title in fee simple in the grantee of the deed.

~~(e) Notwithstanding the provisions of subsection (a),~~

(f) A county auditor is not required to execute a deed to the county under ~~subsection (a)~~ *this chapter* if the county executive determines that the property involved contains hazardous waste or another environmental hazard for which the cost of abatement or alleviation will exceed the fair market value of the property. The county may enter the property to conduct environmental investigations.

~~(f)~~ (g) If the county executive makes the determination under subsection ~~(e)~~ (f) as to any interest in an oil or gas lease or separate mineral rights, the county treasurer shall certify all delinquent taxes, interest, penalties, and costs assessed under IC 6-1.1-24 to the clerk, following the procedures in IC 6-1.1-23-9. After the date of the county treasurer's certification, the certified amount is subject to collection as delinquent personal property taxes under IC 6-1.1-23. Notwithstanding IC 6-1.1-4-12.4 and ~~IC 6-1.1-4-12.5~~, IC 6-1.1-4-12.6, the assessed value of such an interest shall be zero (0) until production commences.

SECTION 2. [EFFECTIVE JULY 1, 2002] (a) **IC 6-1.1-25-4, as amended by this act, applies only to properties sold at a tax sale after June 30, 2002.**

(b) **This SECTION expires July 1, 2006.**

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